

Senate File 295

H-1316

1 Amend the amendment, H-1311, to Senate File 295, as
2 passed by the Senate, as follows:
3 1. Page 7, after line 20 by inserting:
4 <Sec. _____. Section 441.21, subsections 9 and 10,
5 Code 2013, are amended to read as follows:
6 9. Not later than November 1, 1979, and November
7 1 of each subsequent year, the director shall certify
8 to the county auditor of each county the percentages
9 of actual value at which residential property,
10 agricultural property, commercial property, industrial
11 property, property valued by the department of revenue
12 pursuant to chapter 434, and property valued by the
13 department of revenue pursuant to chapters 428, 433,
14 434, 437, and 438 in each assessing jurisdiction
15 in the county shall be assessed for taxation. The
16 county auditor shall proceed to determine the assessed
17 values of agricultural property, residential property,
18 commercial property, industrial property, property
19 valued by the department of revenue pursuant to chapter
20 434, and property valued by the department of revenue
21 pursuant to chapters 428, 433, 434, 437, and 438 by
22 applying such percentages to the current actual value
23 of such property, as reported to the county auditor by
24 the assessor, and the assessed values so determined
25 shall be the taxable values of such properties upon
26 which the levy shall be made.
27 10. The percentage of actual value computed by
28 the director for agricultural property, residential
29 property, commercial property, industrial property,
30 property valued by the department of revenue pursuant
31 to chapter 434, and property valued by the department
32 of revenue pursuant to chapters 428, 433, 434, 437,
33 and 438 and used to determine assessed values of those
34 classes of property does not constitute a rule as
35 defined in section 17A.2, subsection 11.>
36 2. By renumbering, redesignating, and correcting
37 internal references as necessary.

SANDS of Louisa